



# RULE-MAKING ORDER

**CR-103E (May 2009)**  
(Implements RCW 34.05.360)

**Agency:** Department of Revenue

**Emergency Rule Only**

**Effective date of rule:**

**Emergency Rules**

☒ Immediately upon filing.

☐ Later (specify) \_\_\_\_\_

**Any other findings required by other provisions of law as precondition to adoption or effectiveness of rule?**

☒ Yes

☐ No

If Yes, explain: **Emergency rule findings are required; see below.**

**Purpose:** Effective January 1, 2010, reseller permits will replace resale certificates as the means to substantiate wholesale purchases. Chapter 563, Laws of 2009. Section 404 of this legislation authorizes the Department of Revenue (Department) to accept applications for reseller permits, issue reseller permits, adopt rules, and take any other action before January 1, 2010, necessary to ensure the effective implementation of the legislation. The Department is adopting these rules on an emergency basis to explain the application process and eligibility requirements for businesses to receive Department-issued reseller permits.

The adopted rules:

- WAC 458-20-10201 – Application process and eligibility requirements for reseller permits; and
- WAC 458-20-10202 – Brief adjudicative proceedings for matters related to reseller permits

**Citation of existing rules affected by this order:**

Repealed:

Amended:

Suspended:

**Statutory authority for adoption:** RCW 82.32.300 and 82.01.060 (2)

**Other authority :**

**EMERGENCY RULE**

Under RCW 34.05.350 the agency for good cause finds:

- ☒ That immediate adoption, amendment, or repeal of a rule is necessary for the preservation of the public health, safety, or general welfare, and that observing the time requirements of notice and opportunity to comment upon adoption of a permanent rule would be contrary to the public interest.
- ☐ That state or federal law or federal rule or a federal deadline for state receipt of federal funds requires immediate adoption of a rule
- ☐ That in order to implement the requirements or reductions in appropriations enacted in any budget for fiscal years 2009, 2010, or 2011, which necessitates the need for the immediate adoption, amendment, or repeal of a rule, and that observing the time requirements of notice and opportunity to comment upon adoption of a permanent rule would be contrary to the fiscal needs or requirements of the agency.

Reasons for this finding: **The Department is adopting these rules on an emergency basis because permanent rules can not be adopted at this time. These rules will provide needed guidance on reseller permits that the Department will begin issuing in September 2009.**

**Date adopted:**

August 31, 2009

**NAME (TYPE OR PRINT)**

Alan R. Lynn

**SIGNATURE**

**TITLE**

Rules Coordinator

**CODE REVISER USE ONLY**

OFFICE OF THE CODE REVISER  
STATE OF WASHINGTON  
FILED

DATE: August 31, 2009

TIME: 2:44 PM

**WSR 09-18-084**

**Note: If any category is left blank, it will be calculated as zero.  
No descriptive text.**

**Count by whole WAC sections only, from the WAC number through the history note.  
A section may be counted in more than one category.**

**The number of sections adopted in order to comply with:**

<b>Federal statute:</b>	New	_____	Amended	_____	Repealed	_____
<b>Federal rules or standards:</b>	New	_____	Amended	_____	Repealed	_____
<b>Recently enacted state statutes:</b>	New	<u>2</u>	Amended	_____	Repealed	_____

**The number of sections adopted at the request of a nongovernmental entity:**

New	_____	Amended	_____	Repealed	_____
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**The number of sections adopted in the agency's own initiative:**

New	<u>2</u>	Amended	_____	Repealed	_____
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**The number of sections adopted in order to clarify, streamline, or reform agency procedures:**

New	_____	Amended	_____	Repealed	_____
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**The number of sections adopted using:**

<b>Negotiated rule making:</b>	New	_____	Amended	_____	Repealed	_____
<b>Pilot rule making:</b>	New	_____	Amended	_____	Repealed	_____
<b>Other alternative rule making:</b>	New	_____	Amended	_____	Repealed	_____